

1 SEC. 4. Section four hundred twenty-two point twenty-five
 2 (422.25), Code 1954, is further amended by adding a new subsection
 3 as follows:
 4 "The penalties provided for by subsections three (3) and eight (8)
 5 shall not apply in the case of any taxpayer who, during the period
 6 from the effective date of this Act through April 30, 1956, voluntarily
 7 (before notification by the commission that his returns or his failure
 8 to file a return are being investigated) discloses to the commission
 9 that he has failed to file a return or that he has filed an erroneous
 10 return and pays forthwith the tax properly due plus interest thereon
 11 computed at six per cent (6%) per annum from the due date."

Approved May 6, 1955.

CHAPTER 212

BOWLING ALLEYS TAX

H. F. 381

AN ACT to amend section four hundred twenty-two point forty-three (422.43), Code 1954, and repealing the provision of the Iowa sales tax law which exempts receipts from the operation of bowling alleys from the tax upon amusements.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-three
 2 (422.43), Code 1954, is hereby amended by striking from lines twenty-
 3 six (26) and twenty-seven (27) the following:
 4 "other than bowling alleys,".

1 SEC. 2. Further amend section four hundred twenty-two point
 2 forty-three (422.43), Code 1954, by inserting in line thirty-six (36)
 3 after the word "tables" the following: ", bowling alleys".

Approved April 28, 1955.

CHAPTER 213

SALES TAX ON BEER AND CIGARETTES

S. F. 417

AN ACT repealing the exemptions from sales and use taxes on beer and cigarettes sold at retail.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-six
 2 (422.46), Code 1954, is hereby amended by striking the period (.)
 3 after the word "airplanes", in line ten (10) of said section, and insert-
 4 ing the words "or to the sale at retail of beer and cigarettes."

1 SEC. 2. Section four hundred twenty-three point four (423.4),
 2 Code 1954, is hereby amended by inserting a comma (,) after the word
 3 "airplanes" in line two (2) of subsection three (3) of said section four